

IC 25-2.1-9

Chapter 9. Complaints

IC 25-2.1-9-1

Investigation of complaints

Sec. 1. (a) The board may, upon receipt of a complaint or other information suggesting a violation of this article or IC 25-1-11, conduct an investigation to determine whether a violation has occurred.

(b) The board shall investigate any complaint made by the board of accountancy of another state against the holder of a CPA certificate issued under this article who offers or renders services in that state.

As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.3; P.L.128-2001, SEC.41.

IC 25-2.1-9-2

Investigation by investigating officer; report; confidentiality of information

Sec. 2. (a) The board may designate a member or other individual of appropriate competence to serve as investigating officer to conduct an investigation.

(b) After the completion of an investigation, the investigating officer shall file a report with the board.

(c) Unless the board has determined that there is reason to believe that the subject of an investigation has violated this article or IC 25-1-11, the report of the investigating officer, the complaint, if any, the testimony and documents submitted in support of the complaint or gathered in the investigation, and the fact of pendency of the investigation are confidential information and may not be disclosed to any individual except law enforcement authorities and, to the extent necessary to conduct the investigation, the subject of the investigation, individuals whose complaints are being investigated, and witnesses questioned in the course of the investigation.

As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.4.

IC 25-2.1-9-3

Disposition of complaint

Sec. 3. (a) If the board has reason to believe that the subject of an investigation has committed a violation of this article or IC 25-1-11:

(1) the board shall direct that a complaint be issued under IC 25-2.1-7-7, if the subject of the investigation is a licensee; and

(2) the board shall take appropriate action under IC 25-2.1-13, if the subject of the investigation is not a licensee.

(b) If the board does not proceed under subsection (a), the board shall close the matter and may release the information only with the consent of the individual or firm that was under investigation.

As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.5.